

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
FOR THE MINNESOTA BOARD OF ACCOUNTANCY

In the Matter of Keith A. Gunderson, LPA;
License No. 1108; Board File No. 94-003

FINDINGS OF FACT,
CONCLUSIONS AND
RECOMMENDATION

The above-entitled matter came on for a prehearing conference before Howard L. Kaibel, Jr., of the State Office of Administrative Hearings, at 9:30 a.m. on April 3, 1996 in St. Paul, Minnesota. The record closed at the close of the conference on April 3, 1996.

Louis Hoffman, Special Assistant Attorney General, Suite 500, 525 Park Street, St. Paul, Minnesota 55103, appeared on behalf of the Complainant, the Minnesota Board of Accountancy. There was no appearance by or on behalf of the Respondent.

NOTICE

This Report is a recommendation, not a final decision. The Minnesota Board of Accountancy will make the final decision after a review of the record. The Board may adopt, reject or modify the Findings of Fact, Conclusions, and Recommendations. Under Minn. Stat. § 14.61, the final decision of the Board shall not be made until this Report has been made available to the parties to the proceeding for at least ten days. An opportunity must be afforded to each party adversely affected by this Report to file exceptions and present argument to the Board. Parties should contact the Minnesota Board of Accountancy, Deby Knupp, Acting Executive Secretary, 85 East 7th Place, St. Paul, Minnesota 55101 to ascertain the procedure for filing exceptions or presenting argument.

STATEMENT OF ISSUE

Should disciplinary action be taken against Keith A. Gunderson, because of the conduct alleged in the Statement of Charges attached to the Notice of and Order for Hearing.

Based upon all of the testimony, exhibits and proceedings, the Administrative Law Judge makes the following:

FINDINGS OF FACT

1. The Amended Notice and Order for Prehearing Conference and Hearing was served upon the Respondent by mail on February 21, 1996.
2. The Notice of Hearing contained the following:
 - . . . a prehearing conference in this matter will be held on Wednesday, April 3, 1996. . . Respondent is hereby urged to attend. Failure to do so may prejudice Respondent's rights in this matter and may result in the

allegations contained herein being taken as true and may be the basis for disciplinary action against Respondent's licensed public accountant certificate and license.

3. The allegations contained in the Notice of and Order for Hearing are hereby incorporated herein by reference as facts.

Based upon the foregoing Findings of Fact, the Administrative Law Judge makes the following:

CONCLUSIONS

1. That the Notice of and Order for Prehearing Conference and Hearing is in all respects proper with regard to form, content, execution and filing.

2. That the Board of Accountancy has fulfilled all other relevant substantive and procedural requirements of law and rule.

3. That the Board duly acquired and now has jurisdiction over this proceeding.

4. That Respondent having made no appearance at the prehearing conference and not requesting any continuance or other relief, is in default.

5. That pursuant to Minn. Rule 1400.6000, the allegations contained in the Statement of Charges are hereby taken as true.

Based upon the foregoing Conclusions, the Administrative Law Judge makes the following:

RECOMMENDATION

IT IS HEREBY RECOMMENDED: that the Board take appropriate disciplinary action against the certification of Keith A. Gunderson.

Dated this 9th day of April, 1996.

/s/ Howard L. Kaibel, Jr.
HOWARD L. KAIBEL, JR.
Administrative Law Judge

Reported: Default

NOTICE

Under Minn. Stat. § 14.62, subd. 1, the agency is required to serve its final decision upon each party and the Administrative Law Judge by first class mail or as otherwise provided by law.

HLK